IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

WEDNESDAY, THE SEVENTH DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT
THE HON'BLE MR JUSTICE BILAL NAZKI
and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 11379 of 2004

Between:
M/s.Amulya Steel Wooden Furniture,Governorpet, Vijayawada.
..... PETITIONER

AND

1 The Additional Commissioner (CT) (Legal), O/o.The Commissioner of Commercial Taxes, M.J.Road, Nampally, Hyderabad.
2 The Appellate Deputy Commissioner (CT), Vijayawada,Krishna Dist.
3 The Commercial Tax officer, Governorpet Circle, Vijayawada,Krishna Dist.
.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to to issue an appropriate writ, order or direction particularly in the nature of writ of Mandamus declaring the action of the first respondent in the CCT's Ref.No.LV(2)/641/2004 dated 29-06-2004 dismissing the stay petition filed by the petitioner firm for assessment year 2001-2002 as illegal, arbitrary and consequently direct the third respondent not to take coercive steps for recovery of the tax in dispute for the above mentioned assessment years, pending disposal of the writ petition and grant such other relief or reliefs as are deemed fit and proper in the circumstances of the case.

For the Petitioner:MR.M.V.J.K.KUMAR, Advocate.

For the Respondents : GP FOR COMMERCIAL TAXES

The Court Made the Following :

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ORDER : (Per Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With the consent of the parties, the Writ Petition is being disposed of at this stage.

The controversy is that pending an appeal, the application for stay was dismissed by the competent authority. We have gone through the record. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of six weeks. For six weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within six weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

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(Bilal Nazki, J)

7th July, 2004.

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(P.S.Narayana,J)

N.B:-
C.C. by tomorrow.
(B/o)
ajr.

To

1 The Additional Commissioner (CT) (Legal), O/o.The Commissioner of Commercial Taxes, M.J.Road, Nampally, Hyderabad.
2 The Appellate Deputy Commissioner (CT), Vijayawada,Krishna Dist.
3 The Commercial Tax officer, Governorpet Circle, Vijayawada,Krishna Dist.
4 Two C.Cs. to the Government Pleader for Commercial Taxes, High Court buildings, Hyderabad.(O.U.T).
5 Two C.D. copies.